



Part B Ownership and same business test – company and listed widely held trust only

Complete item **3** of **Part B** if a loss is being carried forward to later income years and the same business test has to be satisfied in relation to that loss.

Do not complete items **1, 2** or **4** of **Part B** if, in the 2009–10 income year, no loss has been claimed as a deduction or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, transferred in or transferred out (as applicable) in the 2009–10 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss

2009–10 **A** Yes ☐ No ☐ Print **X** in the appropriate box.

2008–09 **B** Yes ☐ No ☐ Print **X** in the appropriate box.

2007–08 **C** Yes ☐ No ☐ Print **X** in the appropriate box.

2006–07 **D** Yes ☐ No ☐ Print **X** in the appropriate box.

2005–06 **E** Yes ☐ No ☐ Print **X** in the appropriate box.

2004–05 and earlier income years **F** Yes ☐ No ☐ Print **X** in the appropriate box.

2 Amount of losses deducted for which the continuity of majority ownership test is not passed but the same business test is satisfied – excludes film losses

[illegible][illegible]

3 Losses carried forward for which the same business test must be satisfied before they can be deducted in later years – excludes film losses

Tax losses | .00

Net capital losses J [][][][][][][][][][] .00

4 Do current year loss provisions apply?

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes ☐ No ☐ Print **X** in the appropriate box.

Part C Unrealised losses – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes ☐ No ☐ Print **X** in the appropriate box.

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes ☐ No ☐ Print **X** in the appropriate box.

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes ☐ No ☐ Print **X** in the appropriate box.

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

0 .00

Part D Life insurance companies

[illegible][illegible]

L

[illegible][illegible]

C

[illegible]

E □ □ □ □ □ □ □ □ □ □ □ . ∞

[illegible][illegible][illegible]

1 □ □ □ □ □ □ □ □ □ □ □ □ .00

[illegible]

Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.